



## Financial Quality Assurance Department

### Title IV-D Issues

Clerk's Summer Conference  
June 14, 2018  
Indianapolis, IN

Presented by:

John Mallers, CPA

## ARRA Incentive Funds

- Approval to Combine ARRA Balances into Regular Incentive Funds
  - No longer need to track separately
- Method of Transfer
  - Complete Incentive Transfer Agreement
    - CSB will send partially completed Incentive Transfer Forms to Auditors
    - Auditors include dollar amounts and transfer date
    - Form only signed by Auditor for ARRA transfer
  - Write a check from ARRA fund into regular incentive fund



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## ARRA Incentive Funds

- When to zero out the fund?
  - County must receive transfer form from CSB with before zeroing out accounts
  - Process must be completed by year end so that 12/31/18 cash balances will be zero.
  - Reported by Auditors on QIB.
    - Not reported on QIE – Auditor initiated



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## Quarterly Incentive Expenditure (QIE)

- Report balances of all six incentive funds each quarter through the end of the year
- Hope to have the IV-D Expenditure Portal updated by beginning of 2019.



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## Title IV-D Health Insurance

- Type of Insurance
  - Fully Insured
  - Self Insured
- General Rule
  - Considered paid when transferred
  - Claim in months with transfers only
  - Calculation complicated
    - Different rates
    - Inconsistent transfer dates and amounts
    - Causing large adjustments during FQA reviews



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## Title IV-D Health Insurance

- New Method for Health Insurance Claiming
  - Consistent for all self-insured counties
  - Use of budgeted numbers
    - County-wide budgeted amount for health insurance / # employees enrolled / 12 months =
    - Budgeted cost per enrolled employee per month
      - Use for health insurance on MEC
      - Multiply by employee's IV-D% to get eligible amount
  - Reconcile with transferred (actual) amount
    - County portion not employee portion



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## Title IV-D Health Insurance

- Reconcile with Transferred (Actual) Amounts
  - County-wide transferred amount / # of employees enrolled / 12 months =
  - Actual cost per enrolled employee per month
    - Use for reconciliation between budgeted and transferred (actual) costs
  - Excel spreadsheet created for Title IV-D offices to reconcile
    - Reconciliation adjustment required if budgeted > transferred (actual) amount
    - Not required if budgeted ≤ transferred (actual)



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## Auditor Health Insurance Form

**AUDITOR HEALTH INSURANCE FORM**  
State Form 000  
Approved by \_\_\_\_\_

County	Date Submitted
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COMPLETE INSTRUCTIONS ON BACK

1. Form filled out in December of which year?
2. Is the county self-insured or fully insured? (If fully insured, please skip the remaining questions and sign the form.)
3. Does the county budget health insurance costs by participant or position?
4. Total county-wide amount BUDGETED for health insurance premiums for the year:
5. Total number of participants/positions covered by health insurance as of 12/31/
6. BUDGETED county cost per participant/position per month \_\_\_\_\_  
Use for MEC claiming in
7. Total county-wide amount TRANSFERRED to the Health Insurance Fund for the year:
8. Excess balance transferred from the Health Insurance Fund back to County General Fund in:
9. Net county-wide amount TRANSFERRED to the Health Insurance Fund for the year:
10. Total number of participants/positions covered by health insurance as of 12/31/
11. Actual TRANSFERRED cost per participant/position per month \_\_\_\_\_  
Use to Reconcile for
12. Other amounts included in the health insurance budget line item that are transferred into health insurance fund:

Type	Check if Included
Life	<input type="checkbox"/>
Dental	<input type="checkbox"/>
Vision	<input type="checkbox"/>
HSA	<input type="checkbox"/>
Other(list):	<input type="checkbox"/>
	<input type="checkbox"/>
	<input type="checkbox"/>



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## Auditor Health Insurance Form

**AUDITOR HEALTH INSURANCE FORM**  
 State Form 000  
 Approved by \_\_\_\_\_

County	Date Submitted
Sample	12/31/18

COMPLETE INSTRUCTIONS ON BACK

1. Form filled out in December of which year?
2018
2. Is the county self-insured or fully insured? *(If fully insured, please skip the remaining questions and sign the form.)*
Self-insured ▾
3. Does the county budget health insurance costs by participant or position?
Participant ▾
4. Total county-wide amount BUDGETED for health insurance premiums for the year: 2019
\$ 2,000,000.00
5. Total number of participants/positions covered by health insurance as of 12/31/2018
200
6. BUDGETED county cost per participant/position per month

\$ 833.33

**Use for MEC  
claiming in  
2019**

## Auditor Health Insurance Form

**AUDITOR HEALTH INSURANCE FORM**  
 State Form 000  
 Approved by \_\_\_\_\_

County	Date Submitted
Sample	12/31/19

COMPLETE INSTRUCTIONS ON BACK

1. Form filled out in December of which year?
2019
2. Is the county self-insured or fully insured? *(If fully insured, please skip the remaining questions and sign the form.)*
Self-insured ▾
3. Does the county budget health insurance costs by participant or position?
Participant ▾
4. Total county-wide amount BUDGETED for health insurance premiums for the year: 2020
\$ 2,100,000.00
5. Total number of participants/positions covered by health insurance as of 12/31/2019
210
6. BUDGETED county cost per participant/position per month

\$ 833.33

**Use for MEC  
claiming in  
2020**

## Auditor Health Insurance Form

7. Total county-wide amount TRANSFERRED to the Health Insurance Fund for the year: 2019 \$ 1,900,000.00
8. Excess balance transferred from the Health Insurance Fund back to County General Fund in: 2019 \$ 0.00
9. Net county-wide amount TRANSFERRED to the Health Insurance Fund for the year: 2019 \$ 1,900,000.00
10. Total number of participants/positions covered by health insurance as of 12/31/2018 200
11. Actual TRANSFERRED cost per participant/position per month \$ 791.67 Use to Reconcile for 2019
12. Other amounts included in the health insurance budget line item that are transferred into health insurance fund:

Type	Check if Included
Life	✓
Dental	
Vision	
HSA	✓
Other(list):	

## Reconciliation Form

Reconciliation - Budgeted vs Actual IV-D Health Insurance Claimed Costs					Input Cells		
Employee: John Mallers							
Month/Year	Actual Transferred Amount	Budget Amount Claimed on MEC	Actual IV-D Activity %	Allowable IV-D Cost	Monthly (Over)/Under Claimed	Cumulative Adjustment	
Jan-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$20.84)	
Feb-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$41.67)	
Mar-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$62.51)	
Apr-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$83.34)	
May-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$104.18)	
Jun-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$125.01)	
Jul-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$145.85)	
Aug-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$166.68)	
Sep-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$187.52)	
Oct-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$208.35)	
Nov-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$229.19)	
Dec-19	\$791.67	\$416.67	50.00%	\$395.84	(\$20.84)	(\$250.02)	
					For Prior Period Adjustment -		
					Monthly Total for All Employees in Workbook		
					January	(\$20.84)	
					February	(\$20.84)	
					March	(\$20.84)	
					April	(\$20.84)	
					May	(\$20.84)	
					June	(\$20.84)	
					July	(\$20.84)	
					August	(\$20.84)	
					September	(\$20.84)	
					October	(\$20.84)	
					November	(\$20.84)	
					December	(\$20.84)	
					Total Adjustment	(\$250.02)	

## Title IV-D Health Insurance

- Guidance to be released after Clerk's Conference
  - Include Reconciliation Form
  - Sent out via email and posted on CSR
- Auditor Health Insurance Form due to be completed and submitted to all Title IV-D agencies (Clerk, Prosecutor, and IV-D Court) by December 31<sup>st</sup> of each year.
- Copy of the form also to be submitted to CSB via email by December 31<sup>st</sup>.



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## Questions



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## Contact Information

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Financial Quality Assurance Department

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